



MISSOURI DEPARTMENT OF REVENUE  
**MISSOURI INCOME  
PERCENTAGE**

**2004**  
FORM  
**MO-NRI**

Attachment Sequence No. 1040-04 and 1040C-02

**Attach Federal Return.**  
**See FAQs on Form MO-NRI, page 2.**

**INSTRUCTIONS**

**PART A, LINE 1: NONRESIDENT OF MISSOURI** — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

**PART A, LINE 2: PART-YEAR MISSOURI RESIDENT** — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

**PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS** — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, **and** 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse earned non-military income while in Missouri, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse earned non-military income while in Missouri, you must file a MO-1040. Complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine incomes for you and your spouse.

**PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.**

NAME (YOURSELF)	NAME (SPOUSE)
ADDRESS	ADDRESS
CITY, STATE, ZIP CODE	CITY, STATE, ZIP CODE
SOCIAL SECURITY NUMBER	SOCIAL SECURITY NUMBER

  

<p><input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b></p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;">What was your state of residence during 2004?</div> <p><input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"><tbody><tr><td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2004.</td><td style="width: 20%;">Date From:</td><td style="width: 20%;">Date To:</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From:</td><td>Date To:</td></tr></tbody></table> <p><input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</b></p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"><p>a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2004 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p><p>b. <b>Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p></div>	a. Indicate the date you were a Missouri resident in 2004.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:	<p><input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b></p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;">What was your state of residence during 2004?</div> <p><input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"><tbody><tr><td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2004.</td><td style="width: 20%;">Date From:</td><td style="width: 20%;">Date To:</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From:</td><td>Date To:</td></tr></tbody></table> <p><input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</b></p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"><p>a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2004 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p><p>b. <b>Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2004 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p></div>	a. Indicate the date you were a Missouri resident in 2004.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:
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**PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 35. Otherwise, complete Part C first, then complete Part B.**

	Yourself or One Income Filer		Spouse (on a Combined Return)	
1. <b>Missouri income</b> — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00	1	00	
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00	
3. <b>MISSOURI INCOME PERCENTAGE</b> (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	%	3		%

## PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc. . . . .	7	7	A	00	A	00
B. Taxable interest income . . . . .	8a	8a	B	00	B	00
C. Dividend income . . . . .	9a	9a	C	00	C	00
D. State and local income tax refunds . . . . .	none	10	D	00	D	00
E. Alimony received . . . . .	none	11	E	00	E	00
F. Business income or (loss) . . . . .	none	12	F	00	F	00
G. Capital gain or (loss) . . . . .	10	13	G	00	G	00
H. Other gains or (losses) . . . . .	none	14	H	00	H	00
I. Taxable IRA distributions . . . . .	11b	15b	I	00	I	00
J. Taxable pensions and annuities . . . . .	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .	none	17	K	00	K	00
L. Farm income or (loss) . . . . .	none	18	L	00	L	00
M. Unemployment compensation . . . . .	13	19	M	00	M	00
N. Taxable social security benefits . . . . .	14b	20b	N	00	N	00
O. Other income . . . . .	none	21	O	00	O	00
P. Total — Add Lines A through O. . . . .	15	22	P	00	P	00
Q. Less: federal adjustments to income . . . . .	20	35	Q	00	Q	00
R. <b>SUBTOTAL</b> (Line P – Line Q) If no modifications to income, <b>STOP and ENTER this amount on reverse side, Part B, Line 1.</b> . . . . .	21	36	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2) . . . . .			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2) . . . . .			T	00	T	00
U. <b>MISSOURI INCOME</b> (Missouri sources). Line R plus Line S, minus Line T. <b>Enter this amount on reverse side, Part B, Line 1.</b> . . . . .			U	00	U	00

## Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse earned non-military income while in Missouri, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your MO-1040 (you cannot use the MO-1040C if you have military and non-military income earned while in Missouri). You may subtract the military income from your federal adjusted gross income by completing the 1040 and MO-A. If you only earned military income while you were stationed in Missouri, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was non-military income earned in Missouri, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income earned while in Missouri (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100% taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri and you maintained a place to live elsewhere and you spent not more than 30 days of the year in Missouri. Complete Form MO-NRI and attach it with your Form W-2(s) to your return.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE

DATE

SPOUSE'S SIGNATURE

DATE